

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 18, 2007
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; and Maria M. Lynch, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: Lorrie Leonhardt, Staff Member, NCACPA; Jeff Odom, CPA, Board Member, NCACPA; Tom Pender, CPA, Staff Member, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 10:04 a.m.

MINUTES: The September 19, 2007, meeting minutes were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2007 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: President Winstead finalized the appointments to the subcommittee on mobility. Mr. Jordan will serve as Chair of the Subcommittee and Mr. Barber and Mr. Cox will serve as members. The Subcommittee will report back to the full Board at the February 2008 meeting.

Mr. Clark suggested that the Board consider a survey of the Board's licensees regarding mobility.

NATIONAL ORGANIZATION ITEMS: Messrs. Jordan and Clark moved to approve the response to the AICPA Exposure Draft of the Proposed Statement on Standards for Accounting and Review Services (SSARS), *Defining Professional Requirements in SSARS*. Motion passed.

Messrs. Winstead and Jordan moved approve the response to the GASB Exposure Draft of the Proposed Statement of Governmental Accounting Standards, *Accounting and Financial Reporting for Derivative Investments*. Motion passed.

The Executive Staff provided the Board with information received from the AICPA on the updating of diagnostic reports for Exam candidates. The Board provided Executive Staff with guidance on the matter.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

C2007520 – Approve a Notice of Hearing for Russell Neil Allen and Russell N. Allen, CPA, P.A., for December 19, 2007, at 10:00 a.m.

I2007741 – Accept the Signed Notice of Apparent Violation and Demand to Cease and Desist from Denise M. Franchi. (Appendix I)

C2007614 – Roger Lee Dillard – Approve the signed Consent Order. (Appendix II)

C2007615 – Eric M. Padgett – Approve the signed Consent Order. (Appendix III)

C2007616 – Scott B. Davis – Approve the signed Consent Order. (Appendix IV)

C2007619 – Karen B. Boulineaux – Approve the signed Consent Order. (Appendix V)

C2007621 – David L. Johnson – Approve the signed Consent Order. (Appendix VI)

C2007626 – William B. Tarry, III – Approve the signed Consent Order. (Appendix VII)

C2007629 – Beverly R. Winstead – Approve the signed Consent Order. (Appendix VIII)

C2007630 – Clyde A. Parker, Jr. – Approve the signed Consent Order. (Appendix IX)

C2007644 – Dorinda D. Powell – Approve the signed Consent Order. (Appendix X)

C2007645 – Brian Scott Page – Approve the signed Consent Order. (Appendix XI)

C2007646 – Alexander Ivey Hadley – Approve the signed Consent Order. (Appendix XII)

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Brandon Richard Loveridge
Lisa N. Matthews

Original Certificate Applications - The following were approved:

Charles Annan Biney Jr.
Sarah Gravel Bradley
David Ray Branton
Frances M. Brooks
Debra Shaw Brower
Meagan Langdon Bulloch
Megan Suzanne Carlson
Shane Sheng-Muh Chang
Debbie Coates Clayton
Amy Elizabeth Cook

Skipp Crawford Crider
Raj B. Desai
Steven James Dieringer
Byron Jerod Durgin
Christopher Scott Edge
Corbin A. Graves
Hugh Brantley Harrell
Rhea Renee Hollars
Laura Adams Honeycutt
Scott Edward Horrocks

Jacquelyn A. Johnson
Tiewei Kang
James Luther Kimball
Anne Malloy Latour
Brandon Richard Loveridge
Whitney Meredith Loyd
Kathleen Ellen Lukens
Lisa N. Matthews
Sharon Lynn Matthews
Neil Bernard McLean
Lindsey Jean Myers
Andrew Joseph Novak
Betha Athiany Obange
Andrew William Pappas
Ryan Matthew Parker

Mital Chandra Patel
William Harrell Pritchard
Jesse Thomas Rawls III
Jaime René Roberts
Jennifer Ashley Ross
David Lee Sauls Jr.
Brandy Nicole Scales
Kimberly Gale Shabosky
Jainesh Kiren Shah
Megan Marie Shealy
Nathan Victor Burton Siehr
Kristen Leigh Smith
Jennifer Lea Stevens
Gregory John Topolski
Jennifer Varner York

Staff reviewed and recommended approval of the original application submitted by Nathan Lee Auman. Mr. Auman failed to disclose a misdemeanor charge for underage drinking with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Jill Sizemore Casstevens. Ms. Casstevens failed to disclose a larceny charge with her exam application but provided pertinent information with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Troy Ransom Scoggins, III. Mr. Scoggins failed to disclose a DWI conviction with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Carl S. Almeida
Carl Mead Barkson
Carol Trillich Bauer
Shannon Kathleen Beach
Blaise B. Bettendorf
Sean Michael Bird
Kenneth Paul Breaux Sr.

Jason Mitchell Brown
Joshua Allen Burcham
Jennifer Lynn Carerros
Jason Garrett Carlson
Stephen A. Clark
Joseph H. Clarke III
Susan K. Coleman

Katherine H. Collini
Brittney Gayle Corvin-Robinson
Karen Vennum Crouse
Melissa Faith Davis
Marc Steven Elliott
Orlando Fernandez Jr.
Leslie G. Frusco
Brian Alexander George
Sheila R. Gibson
Jeffrey Scott Gittler
Richard Allen Glover
Ilyssa Michelle Grunwerg
Brenda J. Hampshire
Stuart S. Hart
Rosemary Soisson Herhold
Amanda C. Herron
Daniel A. Hinchliffe
Hope Y. Hinkel
Christopher Brian Hosmer
Ryan Patrick Hourihan
Kristy L. Illuzzi
Zesheen Jyang
Sarah M. Kaufmann
Marcus Stuart Kennedy
Max Allen Koss
Dennis Gordon Kremer
Denis Lakhturov
Bruce F. Lefenfeld
Brenda Jane Levin
Jacqueline Ann McLaughlin
Christy Lynn Midden
Mia P. Miles

Zeno H. Montgomery
Jonathan Douglas O'Neill
Hall Charles Overall
John Parry
Susan Brewbaker Peters
Timothy Lawrence Petrie
Jennifer Pomales
Gretta V. Ponzo
Bryan Douglas Preston
Anthony Salvador Ranatza
Richard Gordon Redman
John Riordan
Michael Robert Robinson
Timothy Alan Rodgers
Robert Wade Rogers
Kenneth D. Rosplock
Rachel Ann Sage
Matthew C. Saxon
Natasha Vonn Schamberger
Tracy Carson Shortt
Amita Arun Sinha
Corey Skolnick
Kim Hamrick Smith
Rhonda Woodbery Smith
Heather Mary Snyder
Lisa Naomi Stamets
James Randall Wells
Andrew Sheaffer Wilcox
Heather Seay Wilson
Eric Lynn Young
Richard Zyczkiewicz

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Matthew C. Saxon T4448
Rachel Ann Sage T4449
Christy Lynn Midden T4450
Hall Charles Overall T4451
Kim Hamrick Smith T4452
Marc Steven Elliott T4453
Max Allen Koss T4454

Natasha Vonn Schamberger T4460
Mia P. Miles T4461
Timothy Alan Rodgers T4462
Susan K. Coleman T4463
Kristy L. Illuzzi T4464
Mark A. Judson T4465
Corey Skolnick T4466

Reinstatements - The following were approved:

Angela Diane Arnold #17606
Debra S. Bellin #18117
Jeffrey Alan Brovet #23730

James Edward Gilleran #6546
Stephanie Casto Gregory #19482
Lori Young Masielle #20756

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Marty Dallas Carter #15971
Tara Michelle Parker #30398

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by Onetta Smith Thomas (#13001) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Hansen, Barnett & Maxwell, P.C.
Richard Heath, CPA, CVA, PC
Heller & Dawkins, P.C.
Hertzbach & Company P.A.
Joanie Lowe, PLLC
David W. Lucus, CPA, PLLC
Denise R. Smith, CPA, PLLC
Saya Doe-Sio CPA, PLLC
Maxine Springer Stern, PhD, CPA, PLLC

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

James David Caison #20607
Cynthia Jeffery #32631

Letters of Warning - Staff received renewals from the following individuals which list 2006 CPE taken between January 1 and June 30, 2007, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation.

David Aaron 27100
J. Adams 29963
John Albertson 15648

Thomas Alexander 11532
Elizabeth Alford 15030
David Allen 16675

Theresa Allison 27222
Philip Ameen 7801
Terrie Anders 27313
Linda Anderson 2361
Nnamdi Anyafo 25231
Paul Armstrong 23723
Alan Arrington 30138
Robert Arzonetti 32483
Jeffery Atkinson 21375
Forrest Avett 29685
William Babcock 22028
Rebekah Baker 15947
Edward Balogh 19119
Nancy Barber 14774
Patrick Barberich 9218
David Barger 21661
William Barker 22029
Billy Barnard 16987
Thomas Barritt 19653
David Barrons 27738
Adam Bean 24510
Mason Beaumont 31759
Galal Behna 24129
Charles Bennett 10735
George Benston 1231
Christopher Berger 27580
Kenneth Berry 16702
Gayle Bess 27766
Allison Best 16049
Isaac Bigness 31859
William Bishop 18375
Charles Black 26569
Donna Blackman 21271
William Bland 28986
Ted Blendermann 21757
Paulina Bolton 31761
George Boone 26090
Kenneth Bopp 20871
Stephen Borman 25235
Barbara Bouffard 20559
Karen Boulineaux 18208
Deborah Boulware 20459
Lisa Bourque 28628

Malcolm Bowyer 29106
Mary Boyd 32526
Raymond Brady 11630
Robert Brandenburg 19798
John Brantley 8774
Scot Braun 29205
Louise Brodie 22425
Lisa Brooks 25282
Jimmie Brown 3693
Mason Brugh 29010
Hulene Burton 14290
Trevor Bynoe 32423
Peter Cabrera 23015
Yongmei Cai 31765
Karla Caldwell 27521
William Campbell 30211
Pierce Cantey 22007
Warren Carson 22082
Laurence Casper 31718
Benjamin Causey 20019
Sarah Chaffins 30985
Geoffrey Challenger 14150
Marilyn Charles 28239
Russell Charlton 20020
Barbara Cheek 16162
Eugene Chewning 14470
Kiho Choi 28892
Deborah Clark 16930
Victor Clark 20911
Jennifer Clay 28044
Steven Clincy 31895
Barbara Coats 14881
Tammie Coley 19319
Christopher Collins 22523
Jonathan Collman 25170
William Comer 18672
Donald Compton 18471
Ronald Conley 24019
Donald Cook 22699
Gary Cooke 18214
Samuel Cothran 19460
Gina Craig 30230
William Creekmuir 11710

Carol Criner 22434
Danielle Cross 30542
Penelope Cumings 27961
Sue Cunningham 32140
John Cuomo 27124
Emory Daniel 9074
Edward Darnell 20383
Heather Davis 27765
Joseph DeBragga 11773
Keli Decker 29969
Thomas Devlin 30013
Susan DeVore 15918
Lesley Dobbins 28948
Dennis Dougherty 26109
Saribeth Dozier 14070
Thomas Dunn 11633
Michael Durant 27840
Michael Dyson 21138
Jason Edmisten 25564
Kim Edvardsson 16257
Angela Ellis 23645
Summer Ellis 31780
George Ennis 29801
Andrea Ensley 32119
Rhonda Ensley 29051
Cynthia Esfeld 28251
Heather Faucette 25810
Sandra Ferguson 15270
Elisabeth Fisher 26308
Pamela Fleming 24719
Patricia Fleming 19317
Harold Fortner 2482
Lisa Fox 27035
Mary Foy 18786
Sharlene Franklin 28454
Paige Gee 32146
Angel Gibson 27524
Jeffrey Gifford 30066
Donald Gillespie 7090
Jamie Godwin 27037
James Gordon 21785
Arthur Goss 25418
Laura Gray 18384

Henry Green 21903
Larry Green 11663
Jeffery Gregorio 27353
Derric Gregory 31414
Wallace Gregory 28849
Joseph Grimm 11269
James Gummow 20827
Mary Hackney 30493
Melinda Hager 27785
Larry Hall 17166
Sheila Hamm 12983
John Haney 24421
Roger Harbeson 29517
April Hardison 28413
Christine Harris 32277
George Harrison 26049
Jacqueline Haskett 16924
Steve Haymore 18594
Robert Helms 29184
Donald Helsel 11842
Scott Henderson 31996
John Henriquez 22254
Mark Henry 25753
George Hermene 26456
Gregory Hicks 29245
Ethel Hillman 14248
Reginald Hinson 16940
Toy Hinson 28559
Thomas Hinton 23037
David Hitchcock 17645
Margaret Hollingsworth 26458
Saundra Holloman 22217
Brian Holt 18597
Ted Horne 15960
Matthew Howard 29323
Rei-Rung Hsu 23655
Tina Hudson 27789
Thomas Hudspeth 15347
Hana Hunter 31452
Shu-Jyun Hwang 26333
Jack Ingram 22180
Phyllis Ingram 25734
Richard Ingram 16111

Lee Irvin 20730
Eugene Jackson 3116
L. James 32038
William James 22053
Jason Jarrett 28118
Irene Jasper 24073
Jamin Jenkins 31589
Gary Jewell 9465
Chad Johnson 31027
Malcolm Johnson 22091
Jurgen Jost 22729
Lonnie Joyce 28708
Steven Joyce 19216
Lester Kanis 20591
Jack Kester 15945
Katherine Kimball 12782
James Kimbrough 13507
Benjamin King 11641
Kevin King 14584
Ellen Kirk 19515
Kathy Kisiel 29091
Sidney Knott 25913
Lisa Koebrich 31915
Pier Komes 20744
Daniel Kovarik 15486
Kimberly Laird 27368
Bruce Lamond 12879
Armindia Lanigan 16010
Anna Lau 29672
Yohanna Leak 25469
William Leaming 22058
Anna Lednev 30305
E. LeDuke 21733
Jun Lee 31502
Martin Lee 29673
Henri Leveque 21800
Andrew Lewis 25196
Elizabeth Lewis 29499
Kristin Lewis 24546
Karen Lightfoot 20101
Page Littlewood 14450
Walter Louis 31424
Scott Lowery 23199

Kathy Luke 31176
David Luker 27593
William Lundstrom 27796
William MacNeil 21302
Rajeeve Madan 10962
Sharon Mager 28953
Robert Mallernee 15095
Benjamin Maltby 31841
Rocky Mankins 14381
Kamal Maruf 28580
Ronald Mason 16412
Arthur McCarter 11668
John McClenney 20637
James McDonnell 27001
John McKeever 32368
Margaret Medlin 19771
Leigh Merwin 27088
Kevin Metcalf 31000
Erica Mezi 31539
Diane Michot 31843
Carroll Miller 31735
Gail Miller 14501
Jill Mitta 23046
Jane Nixon 19254
Horace Montieth 13909
Jason Moore 27902
Gary Morris 12939
Larry Morton 24751
Michael Mospan 11651
Gertraud Mulrooney 18960
Tedman Myers 27155
Michael Nader 30449
Jonathan Nance 17975
James Newman 32228
Mark Northan 25128
Reginald Oakley 28000
Timothy Oakley 16953
Jamal Odeh 28145
Joseph O'Malley 21223
Lynelle Omwake 29722
Coley O'Shaughnessey 24367
Jesse O'Shea 29828
Nancy Ostrowski 17132

Daniel Oxenham 31507
Eric Padgett 29435
Beverley Paley 26137
Karen Pardue 27806
Si Park 30471
Denise Patten 32459
Brandon Pemberton 24369
Richard Perkins 26549
Theodore Perrella 30425
David Perry 27856
Michael Perry 16325
Elizabeth Peterson 32157
Bailey Pham 31510
Joshua Phillips 32103
Tony Phillips 22482
Janet Pierce 22015
Kerri Pierce 21926
Jared Piland 31463
George Pope 23066
Kelly Pope 31391
Hazel Possiel 13070
Dwight Potter 15365
Kerry Price 20887
Lesley Price 27406
James Pulsifer 5531
Pamela Pursel 28304
Branislava Radicevic 27061
George Raftelis 9513
Keith Rainwater 16400
Dion Ramsaran 31138
F. E. N. Rascoe 26358
Kenneth Rash 27457
Sidney Rattner 29215
Janet Reagan 9275
Dale Rector 28373
Lisa Reid 14254
Robin Reinhard 30161
David Reitblatt 12894
Kent Renner 22325
Vaughn Reynolds 29002
Keith Rickoff 22623
Sherri Riddle 18443
Vincent Rieck 28874

Robert Rivenbark 22765
Tara Roberson 28010
Shalita Robinson 30875
William Robinson 23850
Nancy Rochelle Forward 23173
Rick Rosell 28935
Kenneth Roselli 22769
Gary Roth 6852
Gayle Rozzelle 27766
Patsy Rutledge 19567
Carol Sabochick 15818
Betty Sanders 15370
Susan Sappenfield 17553
Ashley Schoombee 28437
Eric Schuppenhauer 22924
David Schwenke 10752
Julie Schwingel 26843
John Seabrook 29470
Justin Seamonds 24934
Donald Senior 17135
Howard Sessoms 3281
Troy Shadoin 32357
William Shell 29735
John Shelton 30456
Mary Shelton 19568
Caroline Shepherd 12998
R. Sherrill 29566
Ki Shin 25265
Keith Shipman 23963
Thomas Shuford 20791
David Shumate 10763
Paul Shumbera 19081
Maksym Shyshnyak 30525
Christian Siewers 7750
Nicholas Sinigaglia 32472
John Sitton 12999
Charles Skender 32272
Alfred Smith 17280
Barbara Smith 23473
Justin Snell 26973
Nancy Sollosi 19655
Philip Sorrell 20799
Christopher Souther 26872

Charlena Spence 25608
Wendy Spicer 30702
Julie Starr 23369
Brian Staton 12906
Valerie Stepp 25631
Gerald Stinnett 11866
Earl Stone 30059
Terray Suggs 10133
Jane Sullivan 22681
Cynthia Tang 28196
Joe Teague 21286
James Thacker 32563
Rebecca Thomas 23333
Rhonda Thomas 30248
Thomas Thomas 23107
Stephen Thompson 12827
Sona Thorburn 19812
Paula Tilley 22761
Kathy Tillman 29959
W. Lyndo Tippet 3111
Thu Tran 30820
Edward Trott 3420
Gbolade Tubi 32384
Helene Turpyn 26069
Ginger Tuton 20812
Christopher Vallez 26784
Michael Vaughn 20814
Robert Vawter 26561

Lori Verrette 31014
Dane Vincent 14204
Scott Wachtel 23977
Deborah Walker 10403
Eric Wallace 29620
Justin Walter 32485
Thomas Welliver 18818
Melissa Westergard 31942
Sherrilyn White 19194
Thomas White 24846
Ernest Wilkins 15238
Andrew Williams 31400
Johna Williams 12666
Gaston Wilson 22785
Leigh Wilson 22786
Scott Witham 27751
Roger Wolff 3807
David Wood 13277
John Wood 22004
Meredith Wood 9861
Darren Woods 23873
Janet Woods 23874
Kemp Woollen 16569
James Wright 17099
Cheryl Yanik 24849
Sylvester Zee 16674
Konstadine Zoumas 19922

Examinations – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Benjamin Abood
Robert Aldrich
Oyebukunola Ande
Justin Anders
Thomas Arman
Jamie Baker
Bradley Barger
Alan Bennett
Jason Benoit
Elana Blizzard
Adrienne Blume

Stephen Bogdon
Allison Bolick
David Bolick
Kevin Bolick
Valerie Bolick
Lynn Bounds
James Bowman
Michael Brake
Michele Brewer
Ashley Britton
Andrea Broadhurst

Andrew Brothers
Laura Brown
Sara Brown
Heather Bush
Karen Byrd
Jonathan Cadwell
Sarah Cain
Mona Campbell-Wilks
Travis Carswell
Billie Case
Daniel Cheek
Wei Chen
Dora Clay
Eric Clements
Michelloe Cook
Charlene Cook Controne
Jeffrey Cooper
Jonathan Craig
Susan Crawley
Paula Crumpler
Elizabeth Cunningham
Catherine Davenport
Sarah Davidson
Carolyn Davis
Cedric Davis
Suzanne Dean
Yiioshi Deberry
Margaret Dempsey
Angela DePoy
Anthony Dinola
Geoffrey Dornback
Taranda Dunn
Carole Earwood
Jeffrey Embt
Ashley Epps
David Faunce
James Floyd
Kathleen Gardner
Philip Garofolo
Abigail Gilley
Erica Gonzalez
David Gora
Jessica Gorrell

Brandon Hales
Jeremy Haltiwanger
Eric Harbert
Jennifer Harold
Jonathan Hawkins
Katrina Hendrix
Anna Hergenrader
Elizabeth Herndon
James Heyward
Mary Hill
Michelle Holland
Lauren Humphries
Juliet Hurley
Kelly Irwin
Tifini Isom
Kathryn Jargowsky
David Jewell
Angelika Johnson
Steven Johnson
Arnold Jones
Katherine Jones
Sarah Khanani
Kavita Khetia
Cheryl King
Stephen King
Jennifer Lawson
Larry Lee
Erin Lentz
Nicholas Leone
Amanda Leong
Cara Loose
Howard Lucas
Brandon Massie
Christopher McVicker
Courtney Michelle
Mark Mielke
Justin Miller
Jennifer Mills
Kyndel Murray
Erica Muschamp
Lisa Nelson
Kimberly Norby
Tara Notaro

Parker O'Daniel
Amanda Oakes
Allison Odom
Anastasios Omiridis
Donald Osborne
Lenora Osborne
Ryan Perry
Gilbert Pieper
Julie Plexico
David Poisson
Amy Polenz
Jamie Pope
Jimmy Prassas
Eric Pusey
John Rauback
Mark Reece
Sheryl Reese
Kimberly Rigdon
Olga Rivenbark
Kevin Roach
Mary Roberson
Hunter Robinson
Scott Robinson
Dustin Saboorian
Ruben Sanchez
Kimberly Sanford
Ryan Satterfield
Jacob Schachle
Christopher Scholten
Peter Schonbert

Keith Sexton
Ashlie Shepard
Clifton Shepler
Steven Sherck
Tony Sicheloff
Laura Smallwood
Ashley Smith
Bryce Smith
Patricia Smith
Bryce Snyder
Darrin Spears
Claire Spruill
Anna Stocker
Miriam Stuart
Ashley Sutton
Robert Vaughan
Andrew Walker
Kimberly Walker
Heather Ward
Melissa Warren
Caitlin Webster
Joseph Wellborn
Kathleen Willison
Matthew Wilson
Stephen Wilson
Jan Winnek
Kenneth Wooten
David Worth
Mei Xie
Joseph Yusz

Request for Approval - Staff reviewed and recommended disapproval regarding a hypothetical situation. An applicant is submitting experience earned as a paralegal at a law firm. The Committee deferred the matter to the full Board. The Board considered the matter and recommended that Staff write the applicant to further explain the specific duties submitted for the experience as well as specifying the percentage of time spent performing each duty.

PUBLIC HEARING: President Winstead moved to convene the Public Hearing scheduled to hear Case No. 200602-012, Lynn A. Sylvester, NC CPA Certificate No. 22542. Mr. Sylvester and Mr. Brooks were sworn and presented testimony. Messrs. Cox and Harris moved to approve a Board Order which finds Mr. Sylvester not in violation of NCGS 93 and 21 NCAC 08. The

motion passed with six (6) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record. (Appendix XIII).

CLOSED SESSION: Messrs. Cox and Winstead moved to enter Closed Session with Executive Staff and Legal Counsel to discuss a certificate application matter. Motion passed.

PUBLIC SESSION: Mr. Harris and Ms. Lynch move to re-enter Public Session to continue with the Agenda. Motion passed.

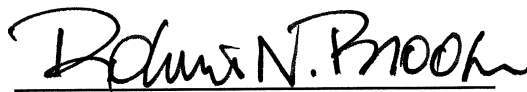
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff reviewed the reports regarding the frequency of publication of the *Activity Review*. The Board agreed with the Executive Staff's recommendation that the *Activity Review* remain a monthly publication.

The Executive Staff reviewed the request from the NC Clean Water Management Trust Fund (Clean Water) to lease additional space in the building. The Board asked the Executive Staff to continue discussing the matter with Clean Water and report back on any proposals.

ADJOURNMENT: Messrs. Jordan and Harris moved to adjourn the meeting at 1:05 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Denise M. Franchi
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-6 "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, Respondent Denise M. Franchi (hereinafter "Respondent Franchi") is not currently licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Franchi allowed her name to appear on a non-CPA accounting firm's website which identifies her as a "CPA" and "Certified Public Accountant," thereby conveying the impression that she is authorized to engage in the public practice of accountancy, using a title other than "accountant" when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-6.

THEREFORE, Respondent Franchi is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify herself only as "accountant."

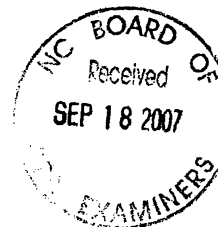
North Carolina State Board of Certified Public Accountant Examiners

BY:

Robert N. Brooks
Robert N. Brooks, Executive Director

DATE:

September 11, 2007



In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

BY: Denise M Franchi DATE: Sept. 13, 2007
Denise M. Franchi

North Carolina State
Wake County

Sworn to (or affirmed) and subscribed before me this day by Lori A. Englert.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a North Carolina] [a credible witness has sworn to the identity of the principal(s) Denise M Franchi]

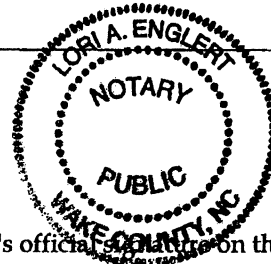
Lori A. Englert
Notary Public Signature

INK NOTARIAL SEAL*

Lori A. Englert
Notary Public Printed Name

9/13/2007
Date

08/25/2012
My Commission Expires



*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."



NORTH CAROLINA
WAKE COUNTY

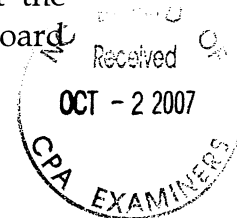
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007614

IN THE MATTER OF:
Roger Lee Dillard, III, #20544
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 20544 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement including the required NC ethics course.. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of 56 hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating eight (8) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take a NC ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirement on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self study format.

Consent Order - 3
Roger Lee Dillard, III

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 28th DAY OF September, 2007.

Roger Lee Dillard III
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

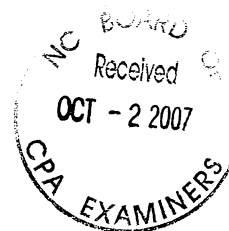
NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President

Atthya Winteady



NORTH CAROLINA
WAKE COUNTY

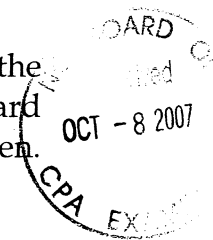
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007615

IN THE MATTER OF:
Eric M. Padgett, #29435
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 29435 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty (40) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating forty (40) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE or a North Carolina ethics course in 2005 or before June 30, 2006 as reported that he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.



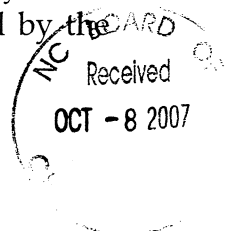
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.



Consent Order - 3
Eric M. Padgett

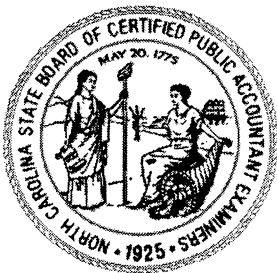
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 5 DAY OF October, 2007.

Eric M. Padgett
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitehead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007616

IN THE MATTER OF:
Scott B. Davis, CPA #27675
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 27675 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of 29 hours of CPE which included 11 hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating zero hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take a NC ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirement on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.

NC BOARD
Received
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Consent Order - 2

Scott B. Davis

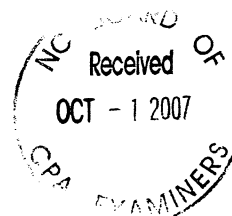
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.



Consent Order - 3

Scott B. Davis

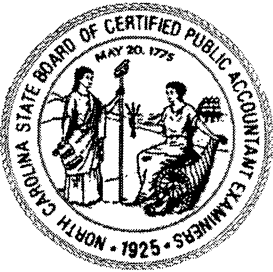
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 27th DAY OF September, 2007.

Scott B. Davis
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Whitehead
President



NORTH CAROLINA
WAKE COUNTY

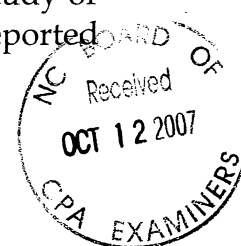
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007618

IN THE MATTER OF:
Karen B. Boulineaux, #18208
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 18208 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 individual certificate renewal (renewal) that she had obtained thirty eight (38) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, she had completed a total of thirty-eight (38) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted her renewal and placed her certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to her 2005 CPE requirement.
5. Respondent, on her "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating thirty-eight (38) hours of CPE taken between January 1, 2006 and June 30, 2006 and Respondent listed on her "2006 Report of CPE for CPAs on Conditional Status" zero (0) hours of CPE taken between January 1, 2006 and June 30, 2006. However Respondent's carryforward was zero (0) hours so she had completed only thirty-eight (38) hours toward her forty hour CPE requirement to renew her certificate for 2005 and had failed to take an eight (8) hours non-self study or a North Carolina ethics course in 2005 or before June 30, 2006, as reported that she had complied with the requirements on her renewal.



Consent Order - 2
Karen B. Boulineaux

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 42 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

NC BOARD OF
Received
OCT 12 2007

Consent Order - 3
Karen B. Boulineaux

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 10th DAY OF October, 2007.

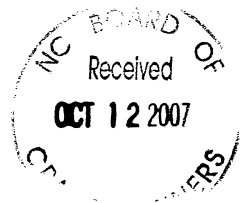
Karen B. Boulineaux
Respondent

APPROVED BY THE BOARD THIS THE 10 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Wintead
President



NORTH CAROLINA
WAKE COUNTY

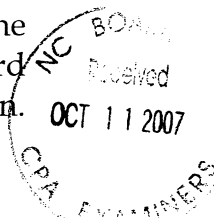
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007621

IN THE MATTER OF:
David I. Johnston, #19330
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19330 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained sixty (60) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of sixty (60) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating forty (40) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent failed to provide certificates of completion for thirty-six (36) hours of the CPE as reported he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.



Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 71 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.

Consent Order - 3
David I. Johnston

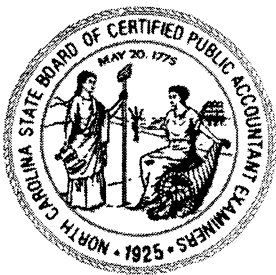
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 9th DAY OF October, 2007.

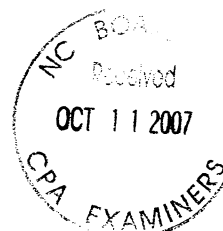
David I. Johnston
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthyn W. Whitehead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007626

IN THE MATTER OF:
William B. Tarry, III # 19643
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19643 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty-four (44) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty-four (44) hours of CPE which included three (3) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent failed to return his "2005 Report of CPE for CPAs on Conditional Status" to provide CPE course listings to the Board indicating the hours of CPE taken between January 1, 2006 and June 30, 2006.
6. Upon further inquiry by Board staff regarding his failure to provide the "2005 Report of CPE for CPAs on Conditional Status" which required the certificates of completion for his 2005 CPE, respondent indicated that he had not taken all the hours of CPE he had reported on his 2006-2007 renewal and, therefore, was short the required forty (40) hours.

OCT -9 2007

Consent Order - 2
William B. Tarry, III

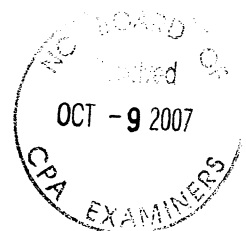
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 80 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study or self study format.



Consent Order - 3
William B. Tarry, III

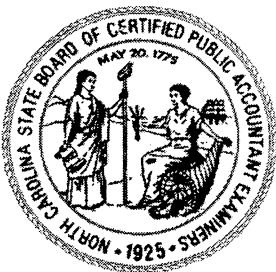
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 4 DAY OF October, 2007.

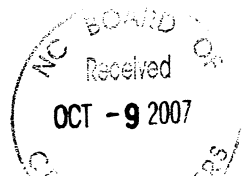
WBT
Respondent

APPROVED BY THE BOARD THIS THE 13 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitteady
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007629

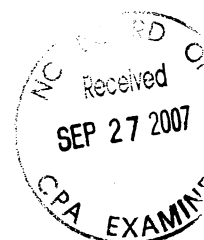
IN THE MATTER OF:

Beverly Ruth Campbell Winstead #31036
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 31036 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 individual certificate renewal (renewal) that she had obtained fifty-one (51) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, she had completed a total of fifty-one (51) hours of CPE which included twenty (20) hours of carryforward from 2004, the Board accepted her renewal and placed her certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet her 2005 CPE requirement.
5. Respondent, on her "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating twenty-seven (27) hours of CPE taken in 2005, zero (0) hours of CPE taken between January 1, 2006, and June 30, 2006. However, Respondent's carryforward was only eleven (11) hours so she had completed only thirty-eight (38) hours toward her forty hour CPE requirement to renew her certificate for 2005 and had failed to take a North Carolina ethics course in 2005 or before June 30, 2006, as reported that she complied with the requirements on her renewal.



Consent Order - 2

Beverly Ruth Campbell Winstead

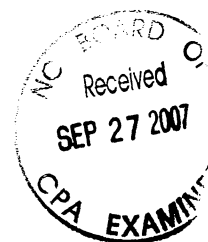
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 42 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study or self-study format.



Consent Order - 3
Beverly Ruth Campbell Winstead

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 26th DAY OF September, 2007.

Beverly C. Winstead
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Beverly C. Winstead
President



NORTH CAROLINA
WAKE COUNTY

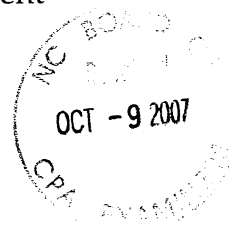
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007630

IN THE MATTER OF:
Clyde A. Parker, Jr. #20132
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 20132 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained sixty-two and one-half (62.5) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of sixty-two and one-half (62.5) hours of CPE which included twenty (20) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating four and one-half (4.5) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE in 2005 or before June 30, 2006 as reported that he had complied with the requirement on his renewal.



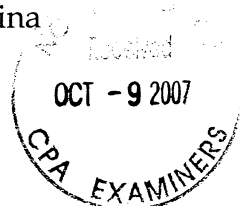
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



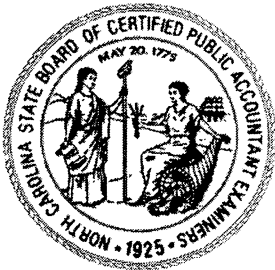
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

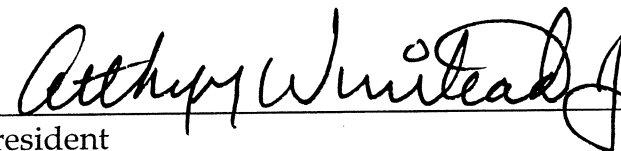
CONSENTED TO THIS THE 5th DAY OF October, 2007.


Respondent

APPROVED BY THE BOARD THIS THE 13 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

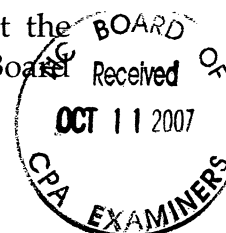
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007644

IN THE MATTER OF:
Dorinda Denise Powell, #27642
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 27642 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 individual certificate renewal (renewal) that she had obtained forty-four (44) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, she had completed a total of forty-four (44) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted her renewal and placed her certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet her 2005 CPE requirement.
5. Respondent, on her "2005 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating forty-four (44) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE in 2005 or before June 30, 2006, as reported that she had complied with the requirements on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



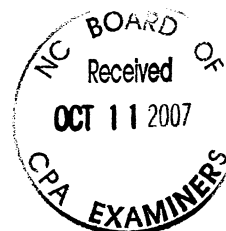
ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



Consent Order - 3
Dorinda Denise Powell

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

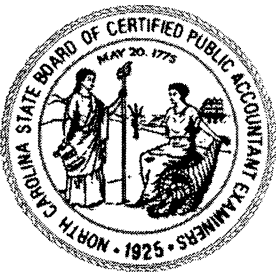
CONSENTED TO THIS THE 8th DAY OF October, 2007.

Dorinda D Powell

Respondent

APPROVED BY THE BOARD THIS THE 13 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Winters

President



NORTH CAROLINA
WAKE COUNTY

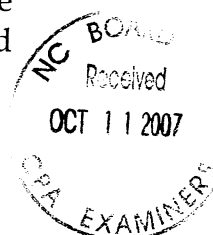
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007645

IN THE MATTER OF:
Brian Scott Page, #23269
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23269 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty-one (41) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty-one (41) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board, indicating twelve (12) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take a North Carolina ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board



ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self study format.

Consent Order - 3
Brian Scott Page

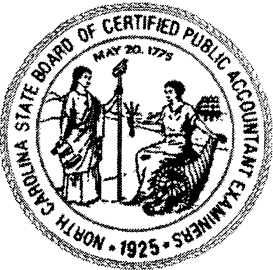
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 7 DAY OF October, 2007.

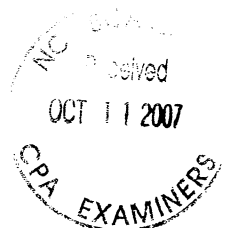
BSP
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitehead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007646

IN THE MATTER OF:
Alexander Ivey Hadley, #25047
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 25047 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty (40) hours of CPE which included twelve (12) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating nineteen (19) hours of CPE taken between January 1, 2006, and June 30, 2006. However, Respondent failed to take a North Carolina ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.

Consent Order - 2
Alexander Ivey Hadley

Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.

Consent Order - 3
Alexander Ivey Hadley

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 9 DAY OF October, 2007.

Alexander Ivey Hadley
Respondent

APPROVED BY THE BOARD THIS THE 18 DAY OF October, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atchey W. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200602-012

IN THE MATTER OF:
Lynn A. Sylvester, #22542
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on October 18, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing and was represented by counsel.
7. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In mid-October 2004, a client company engaged Respondent to set up an online payroll service; to complete weekly payrolls; and to prepare tax returns, extensions, and annual reports for the company and its owners.

9. Respondent subsequently transmitted certain payroll information to a former employee of the company.
10. Respondent presented evidence that he was relying on prior communications from the client to release payroll information to individual employees about their specific payroll account.

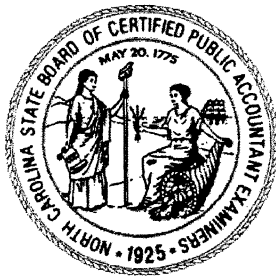
CONCLUSIONS OF LAW

1. The Board found that Respondent had not violated any Board ethics rules or statutes cited in the Hearing Notice.

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The complaint is hereby dismissed.

This the 18th day of October 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: [Signature]
President